

WARREN COUNTY BOARD OF ASSESSMENT APPEALS
APPLICATION FOR THE EXEMPTION OF REAL ESTATE

1. Parcel Number: _____
2. Property Location: _____
3. Owner's Name: _____
4. Mailing Address: _____

5. The size of parcel for which exemption is claimed: _____

6. The legal basis for exemption is as follows:

() Actual place of regular state religious worship.

() Non-profit burial places.

() Property actually and regularly used for public purposes.

() Property owned and occupied by a branch, post or camp of honorable discharged servicemen or servicewomen, actually and regularly used for benevolent charitable or patriotic purpose.

() Property actually and regularly used by an institution of purely public or private charity for the purpose of the institution.

(A) Hospital (B) Benevolent Institution (C) Charity (D) Fire or Rescue Station

(E) Public Library/Museum/Art Gallery/or Concert Music Hall provided and maintained by public or private charity.

7. STATE FULLY THE ACTUAL USE(S) PRESENTLY BEING MADE OF THE PROPERTY. (If different uses are being made of different parts of the property, please indicate with either a percentage of area or acreage breakdowns of present use.)

8. IF APPLICABLE, CHECK APPROPRIATE EXEMPT STATUS CATEGORY:

_____ Religious Organization _____ Charitable Organization
_____ Non- Profit Educational Institution _____ Volunteer Fire Company

(1) Full Name of Organization: _____

(2) Address: _____

(3a) Is organization incorporated? _____

(3b) If so, under what PA Law? _____

(3c) Date of Incorporation: _____

(4a) If not incorporated, what is form of organization? _____

(4b) Under what law was your organization created? (Section of Statue) _____

(4c) Date of formation: _____

(5) Does your organization hold a 501C status? _____

9. IF APPLYING FOR A “RELIGIOUS ORGANIZATION” COMPLETE THE FOLLOWING:

A. Is your predominant purpose to hold and conduct religious activities or religious education in Pennsylvania?

Yes _____ No _____

B. Does your organization hold regular religious services?

Yes _____ No _____

If yes, how often? _____

C. With what synod, diocese, etc. is your organization affiliated? _____

D. How does the use of the property for which you are claiming exemption relate to worship and/or activities of the congregation?

Explain _____

10. Is your income derived exclusively from voluntary public or private contribution? If no, explain in detail where income is derived and specify what percentage of such income is derived from voluntary contribution.

Yes _____ No _____

11. IF APPLYING FOR CHARITABLE OR NON-PROFIT EXEMPTION, **PLEASE FURNISH THE FOLLOWING TO THE BOARD:**

(PLEASE SEE EXEMPTION INSTRUCTIONS FOR FURTHER REQUIREMENTS)

(A) A copy of your “Articles of Incorporation,” “Articles of Association,” “Declaration of Trusts” or other documents whereby the entity was created setting for the aims and purposes, and all amendments thereto and any changes presently proposed.

(B) A copy of the organization’s latest financial report and/or proposed budget.

(C) A statement which describes the purpose, other than in payment for services rendered, for which your funds are expended or will be expended. INCLUDE SALARIES, IF ANY, AMOUNT AND TO WHO PAID.

12. IF APPLYING FOR A “NON-PROFIT EDUCATIONAL INSTITUTION” COMPLETE THE FOLLOWING:

(A) Is your organization licensed by the PA Dept. of Education? Yes _____ No _____

(B) Is your organization operated by a bona fide religious organization as a non-profit educational institution? If yes, explain _____

13. If you are claiming exemption as a non-profit educational institution please indicate:

(A) What presently is your scholarship plan? _____

(B) What is your projected scholarship plan for the next two years? _____

14. If you have other sources of revenue such as Foundation Funding, please indicate the source, amount, and any and all requirements of you associated with the allocation and/or use of such funds:

15. Does your organization offer any specialized educational benefits and/or facilities to the physically handicapped? If so, please list in detail _____

16. IF APPLYING FOR A "VOLUNTEER FIRE COMPANY" COMPLETE THE FOLLOWING:

(A) Does your organization operate a special club for its membership and/or public?

Yes _____ No _____

i. If yes, is it a separate entity from that of your organization?

Yes _____ No _____

ii. If yes, is the social club registered with the Bureau for Collection and remission of sales tax?

Yes _____ No _____

(B) Has your organization been created solely for the purpose of fighting fires?

Yes _____ No _____

17. Attach any relevant documents, which may support your claim for exemption.

18. If any part of the property is leased, please attached the name and address of tenant, square feet or leasable area and the annual income.

MAIL TO:

WARREN COUNTY BOARD OF ASSESSMENT APPEALS

Warren County Assessment Office

204 Fourth Avenue

Warren, PA 16365

Phone: (814) 728-3420

PURELY PUBLIC CHARITIES

HUP TEST:

1. It advances a charitable purpose.
2. It donates or renders gratuitously a substantial portion of its services.
3. It benefits a substantial and indefinite class of persons who are legitimate subjects of charity.
4. It relieves the government of some of its burden.
5. It operates entirely free from private profit motive.

ACT 55:

1. Criterion 1 – Charitable purpose
2. Criterion 2 – Freedom from private profit motive
3. Criterion 3 – Community service
4. Criterion 4 – Charity to persons
5. Criterion 5 – Government service